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**Tax Administration at the Centennial: An IRS-TPC Research Conference**  
Urban Institute, 2100 M Street, N.W., Washington, DC • June 20, 2013

**DRAFT Program**

8:30 – 9:00 Check-in

**9:00 – 9:10 Welcome and Introductions**

*Eric Toder* (Co-Director, Tax Policy Center) and  
*Rosemary Marcuss* (Director, IRS Office of Research, Analysis, and Statistics)

**9:15 – 10:45 Session 1: Individual Income Tax Dynamics**

Moderator: *Elaine Maag* (Tax Policy Center)

- **Older Taxpayers' Responses to Taxation of Social Security Benefits**  
*Len Burman* and *Liu Tian* (Syracuse University), *Norma Coe* (University of Washington), and *Kevin Pierce* (IRS:RAS)
- **Preparer Industry Dynamics and the Return Preparer Initiative**  
*Pat Langetieg*, *Mark Payne* and *Melissa Vigil* (IRS: RAS)
- **Changes in EITC Eligibility and Participation, 2005-2009**  
*Maggie R. Jones* (Census Bureau)

Discussant: *Dayanand Manoli* (University of Texas)

10:45 – 11:00 Break

**11:00 – 12:30 Session 2: Business Compliance Behavior**

Moderator: *Eric Toder* (Tax Policy Center)

- **Factors Influencing Voluntary Compliance by Small Businesses: Preliminary Survey Results**  
*Tom Beers*, *Eric LoPresti*, and *Eric San Juan* (IRS:Taxpayer Advocate Service)
- **Transfer Pricing: Strategies, Practices, and Tax Minimization**  
*Kenneth Klassen* (University of Waterloo, Canada), *Petro Lisowsky* (University of Illinois), and *Devan Mescall* (University of Saskatchewan, Canada)
- **Demand for Aggressive Tax Planning**  
*Peter Bickers*, *Michael Slyuzberg*, *Tracey Lloyd*, and *Bhaskaran Nair* (Inland Revenue, New Zealand)

Discussant: *Amy Dunbar* (University of Connecticut)

**12:30 – 1:30 Keynote Speaker** *Michael Durst* (Senior Counsel, Steptoe and Johnson LLP)

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1:30 – 3:00	<b>Session 3: Corporation Income Tax Enforcement</b>
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Moderator: *TBD*

- **Analysis of Ten-Year Trends in Large Business Examination Results (2001-2011)**

*Dave Macias* and *Kimmy Wang* (IRS: LB&I)

- **The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness After an Audit**

*Jason DeBacker* (Middle Tennessee State University), *Bradley Heim* and *Anh Tran* (Indiana University), and *Alexander Yuskavage* (U.S. Treasury: Office of Tax Analysis)

- **IRS Enforcement and State Corporation Income Tax Revenues**

*Margot Howard* (University of North Carolina)

Discussants: *Jonathan Feinstein* (Yale University) and  
*Brian Erard* (B. Erard & Associates)

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3:00 – 3:15	Break
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3:15 – 4:45	<b>Session 4: Lessons From Other Tax Administrations</b>
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Moderator: *TBD*

- **Why Evasion Under a National Sales Tax Would Explode the Tax Gap: Lessons Learned from the States**

*Cary Christian* (Georgia Southern University)

- **The Influence of Tax Form Design on Use Tax Compliance**

*David Merriman* (University of Illinois), and *Natalie Davila* and *Hector M. Vielma* (Illinois Department of Revenue)

- **Filling in the Black Hole: Research and Evaluation into the Hidden Economy**

*Alice Cleland* (Inland Revenue, New Zealand)

Discussant: *Alan Plumley* (IRS:RAS)

4:45 – 5:00	<b>Wrap-up</b>
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*Janice Hedemann* (Conference Chair, IRS:RAS)

*Please provide input about today's conference by completing one of the evaluation forms.*